Internal Audit and Counter Fraud

Quarter 1 Progress Report 2021/22

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1. Summary of Completed Audits

Surrey Fire & Rescue Service Pension Administration Follow-Up (2020/21)

1.1 Surrey County Council is the Fire Authority for the Surrey Fire and Rescue Service (SFRS) and has overall responsibility for the county's fire and rescue service provision. In addition to this, the council has responsibility for the administration and management of the Surrey Fire Pension Scheme (FPS).

1.2 Our previous audit review of SFRS Pension Administration in 2019/20 highlighted thirteen actions for improvement, of which nine were rated high risk. These actions covered areas including; governance, procedures and process maps, data quality and system controls. The overall audit opinion was Minimal Assurance. This follow-up audit, undertaken to assess the extent of progress made in implementing agreed actions from the last full audit, started in early in the new year and reported in June 2021.

1.3 Our review identified that only seven of the thirteen agreed actions from the previous review had been fully actioned. The remaining actions, implemented in part, continue to weaken the overall effectiveness of the control environment. Two of the previously agreed actions (relating to the team structure and identification and treatment of service overheads) had been superseded by the decision to contract out the fire pensions administration service.

1.4 Two further agreed actions relating to the production of Service Level Agreements (SLAs) and procedural documents have been similarly superseded but we agreed a revised action with management combining these findings as, whilst the day-to-day administration of fire pensions is soon to be outsourced, there will still be an interim need to liaise effectively with teams remaining within the council.

1.5 The previously agreed action detailing the requirement for a reconciliation of mandatory changes to the FPS had been partially implemented. Whilst the reconciliation has been completed, there were outstanding elements from this exercise, where six of the 58 mandatory amendments either hadn't been implemented or required further checking. Despite the imminent outsourcing there remains a need for reconciliation between administration systems and corporate finance systems, especially with the new ERP solution replacing SAP later in 2021.

1.6 During the course of the audit, we identified two new risks which have been discussed with the newly appointed Scheme Manager. We agreed an action relating to allowances that had become newly pensionable following the ruling in the case of Norman v Cheshire (2011) and in regard to the second issue (access to the modified pension scheme for retained firefighters), the service awaits guidance from central government and the Local Government Association in regard to next steps.

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1.7   In the light of our findings, we were able to upgrade the opinion given from Minimal Assurance to one of Partial Assurance, though the control environment continues to require improvement ahead of the service being outsourced. Further follow up work will therefore be undertaken by Internal Audit in due course, to ensure appropriate further strengthening of the control environment takes place.

Adult Social Care Placements (2020/21)

1.9   The Joint Central Placements Team (JCPT) was established in Adult Social Care (ASC) in April 2020 in response to the COVID-19 pandemic to facilitate a faster hospital discharge process across the county.

1.10   Previously, placements were processed through the Locality and Hospital Teams in Surrey. However, moving forward, the JCPT are now processing referrals primarily for all bedded care for older people in the county in order to work towards a more centralised placements team to ensure consistency and reduce the variation in placement costs between the localities.

1.11   The purpose of our audit was to provide assurance that key controls were in place to meet the following objectives:

- A robust governance structure was in place to support the transition into the new JCPT;
- There was current guidance in place advising staff of key procedures;
- All placements were processed through the JCPT; and
- There was a clear end-to-end process that was operating as expected.

1.12   Since its establishment, the JCPT has responded quickly to policy changes to the discharge process from central government, primarily to manage hospital beds during the pandemic. Performance data showed that the JCPT were processing referrals in a timely manner, with 94% turned around within 2 hours from referral to bed allocation.

1.13   The service was currently adequately resourced by experienced officers to meet the requirements to primarily facilitate hospital discharges. Staff were familiar with the processes involved, but there was no formal up-to-date process guidance in place and for consistency, and in order to reduce ambiguity, we identified the need to update the roles and responsibilities on job specifications.

1.14   We confirmed that ASC funded placements had been appropriately authorised through Consistency Practice Meetings (CPM), but there was less certainty around Discharge to Assess (D2A) funded placements. While D2A funded placements made according to the guide rates from contracted providers did not require approval, authorisation arrangements for placements made outside of this framework, often at higher rates, were unclear.

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1.15   From sample testing, we were able to provide assurance that care records were accurate and up to date on the social care systems, LAS and Wisdom. Feedback from managers showed that coordination between the locality and hospital teams and the JCPT was working well.

1.16   Our audit agreed 4 actions with management, including one high priority action around approval and authorisation controls for D2A funded placements, and, as a result, we were able to give an opinion of Reasonable Assurance over the control environment.

Fuel Card Data Analytics (20/21)

1.17   The council uses fuel cards, provided by Allstar, as a convenient method for purchasing fuel and car washes for vehicles and machinery owned or leased by the council. Fuel cards, like procurement cards, are a pre-approved system that enables employees to make payment at the point of sale and almost all of the council's fuel cards are assigned to a specific vehicle, rather than an individual.

1.18   The Payments Team in Business Operations administers the scheme and has produced a policy document setting down the rules and guidance for use. In addition, all officers who use council vehicles within Highways are issued with a 'Van Pack' - a set of documents containing guidance on all aspects of operating and maintaining the Highways fleet of vehicles

1.19   Our review formed part of our programme of data analytics work undertaken throughout 2020/21 in response to the COVID-19 pandemic. The purpose of the review was to identify possible areas of fraud, error, or non-compliance with the policy. We reviewed fuel card transactions for the period 1 April 2020 to 28 February 2021, comprising 2,550 purchases with a total value of £127,727.

1.20   We identified a small number of apparently anomalous transactions, for reasons including:

- A different fuel type was purchased from that associated with the vehicle holding the card;
- Fuel cards being used on the same day or in a short period, with no supporting readings;
- Fuel purchases where the vehicle registration was either not recorded or for another vehicle;
- Vehicle registrations either apparently being made up (e.g., '123') or not given;
- Incorrect odometer readings being recorded;
- Purchases of premium fuel (rather than standard unleaded); and
- Fuel purchases made were significantly outside of Surrey's borders.

1.21   Due to the low number of anomalies and subsequent assurance received from service management to the queries raised in respect of the findings above, we were able to report an opinion of Reasonable Assurance in this area. We agreed an action with the Finance & Purchasing Operations Manager to review, update and re-publish the corporate policy by the end of August 2021 to make small improvements to the current guidance and communicate it to staff.

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COVID-19 System Changes (20/21)

1.22   At the start of lockdown in 2020, we provided advice to various services who made changes to their control environment in response to COVID-19. This advice has previously been reported to Audit and Governance Committee through our quarterly progress updates.

1.23   In late 2020, as the council moved away from 'crisis response' mode and settled into maintaining new ways of working, we followed up on each of these changes to determine whether the processes and controls in place were adequate to manage risks in the medium-long term.

1.24   We obtained updates regarding a wide range of council activities, from those directly related to pandemic-control measures (such as the purchase of PPE and redeployment of staff) to more business-as-usual processes such as procurement and recruitment.

1.25   In many instances, the 'temporary' arrangements remain in place until officers return to offices, the date for which is still undetermined and may vary across services. For each of the areas reviewed, we either reconfirmed the advice given when the new processes were implemented, or we have recommended further measures to strengthen controls moving forward. We have not identified any new or emerging risks where mitigation action is not in place.

1.26   In a number of cases, in particular in relation to IT, planned audits have been completed that include consideration of process changes, including reviews of Cloud Computing, Cyber Security, and IT Asset Management. Reports from these audits include agreed actions, where necessary, to address any weaknesses in management arrangements and were summarised to this committee as part of our quarterly reporting cycle.

1.27   Our audit did not result in an overall opinion being given but instead we reported our findings to service management through a series of emailed position statements and updates.

Procure to Pay (20/21)

1.28   Procure to Pay (P2P) is the end-to-end process from procurement of services to the payment of the supplier. The central Accounts Payable (AP) team is responsible for the processing of payments using the AP system, which is a sub-module of SAP. In the period of our review, 83,532 purchase order invoice payments were raised with a value of £421,723,186. This audit was part of the agreed 2020/21 audit plan, the completion of which had been delayed with the effects of the pandemic.

1.29   The purpose of our audit was to provide assurance that controls were in place to meet the following key control objectives:
- Orders were raised for goods, works and services for bona fide services in accordance with standard financial procedures and the needs of the council;

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- All payments (including non-order invoices, cheque requisitions and urgent payments where appropriate) were subject to review and approval to ensure payments are valid and goods, works or services had been received and are correctly processed;
- Payment runs were subject to appropriate review and authorisation; and
- Only creditors that meet the needs of the council and that do not already exist in the creditors system were set-up, and that all creditors' details were maintained accurately.

1.30 We identified that the process for raising and approving purchase orders had appropriate authorisation based on procurement guidance and the council's scheme of delegation. Invoice payments made by the council were subject to relevant checks for accuracy and were found to have been processed in a timely manner.

1.31 The administration of pay-runs included sufficient checks to identify and correct errors prior to the payment file being passed for payment. In addition, we noted that there was a clear segregation of duties between the Payments team, who prepared the payment file, and the Income team who processed payments.

1.32 Key controls within the pay run process were operating in compliance with stated procedures, and suitable processes were found to be in place to obtain and record appropriate authorisations prior to payments being made. The creation and amendment of vendors in SAP was well controlled, and adequate separation of duties and necessary checks were undertaken on vendors to confirm authenticity.

1.33 However, whilst the AP team followed the process of confirming changes to vendor bank details, notes on SAP did not always thoroughly record sufficient detail to show that effective independent validation had taken place to reduce the risk of bank mandate fraud.

1.34 Overall, we have been able to give this key financial system a Substantial Assurance opinion, agreeing one medium priority action with management in relation to bank detail change control.

Accounts Receivable (20/21)

1.35 Order to Cash is a key financial system ensuring the proper management and control of sundry debtors, including the recovery and write-off of outstanding amounts due. In the period covered by our review, a total of 50,863 "non-care debt" invoices were raised with a total value of £433,063,403. This audit was part of the agreed 2020/21 audit plan, the completion of which had been delayed with the effects of the pandemic.

1.36 The purpose of the audit was to provide assurance that key controls were in place to meet the following objectives:

- All income generating activities were identified and accurately raised to customers;
- A customer account maintenance process was in place and operating effectively;

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- Amendments to invoices were correct and authorised;
- Collection and debt recovery were managed efficiently and effectively;
- Write-offs were processed accurately and correctly authorised;
- Payments were received and promptly recorded against the correct debtor account;
- Regular reconciliations between the debtor system and the SAP were undertaken; and
- Debt recovery performance was monitored and reported.

1.37   As part of our work, assurance was obtained that the process to raise debts and administer customer accounts was operating as expected with sufficient controls in place. A monthly debt report, circulated to key senior officers across the council, included an overview of all debt and a detailed analysis of debt levels, which provided assurance that performance information is being monitored and reported.

1.38   The council manages the recovery of debts via a dunning process. A review of a sample of current debt provided assurance that attempts to recover debts via the dunning process was taking place as expected. The council has a policy in place to write-off debts which have been deemed as being unrecoverable and a review of a sample of such debt provided assurance that subsequent write-offs were compliant with expected processes.

1.39   Based on sample testing, we were also able to provide assurance that the reconciliation of debtor balances to general ledger codes is taking place, and a review of the income suspense account provided assurance that unmatched income was identified and allocated to the correct customer accounts in a timely manner.

1.40   Overall, we were able to provide Substantial Assurance over the control environment for this system, with no actions required for management.

Local Government Pension Scheme (LGPS) Pension Administration

1.41   Orbis Pension Administration has faced a number of challenges which led to the service facing a disproportionate level of administration costs, increased emphasis on governance, service delivery failings and a legacy of the non-standardisation of service standards. This culminated in a Minimal Assurance opinion in our last full audit.

1.42   These challenges resulted in the decision, in June 2020, to dissolve the partnership between Surrey and East Sussex Councils in delivering pension administration. Surrey's pension administration has now moved under the management of the Surrey Pension Fund in Finance and a Turnaround Programme has been established in order to reorganise the team to serve the sovereign Surrey fund. Whilst sound progress has been made in addressing some of the fundamental weaknesses, it is clear that there remain underlying weaknesses in culture, process and technology that are being addressed through organisational re-design.

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1.43 In addition to this change, the service is currently reporting non-conformance with target performance levels for a number of key administrative procedures, including the processing of transfers in and out of the Fund. This non-compliance was confirmed through the sampling of member records within our audit.

1.44 Key findings from our review were:

- We identified that not all individuals had received their statutory notification of scheme membership;
- Information provided to the Pension Board does not include trend analysis, which may impact upon the ability to effectively assess and challenge service performance;
- Membership of, and attendance at, the Pension Board had been inconsistent and with significant gaps between meetings PAS may not be subject to the level and depth of scrutiny expected as the service goes through this 'turnaround' period. We acknowledge that early steps have been taken to address this, with amendments to the quorate number and an additional member appointed as an independent Chairman;
- Areas of concern remained where gaps in data held in the service had the potential to impact upon the accuracy of pension payments calculated and paid;
- We identified letters from the AVC provider containing the names and payments of multiple scheme members which created a risk that information could be shared inappropriately, leading to possible data breaches, financial penalty and/or reputational loss;
- The PAS issued all but two of the annual benefit statements for year ending March 2020 within the deadline, but some of these contained errors in the data; and
- Generic system user accounts had been set-up which were not assigned to a specific individual. The use of generic accounts threatens the integrity of data held within the system and also hinders the ability to trace responsible individuals should the need arise.

1.45 We recognise that a series of internal process reviews are underway to help achieve improvements in control. Efforts have also been made to produce procedural documents for administrative processes and key policy documents have also been reviewed, updated and approved at Committee level since our previous review. We also note the improvements made to the complaints process in that complaints are now logged through the corporate complaints system and reported annually to the Audit and Governance Committee.

1.46 Based on the above findings, we have only been able to provide a Partial Assurance opinion, albeit this is an improvement on the Minimal Assurance opinion issued the year before. We will continue to work with the service to further strengthen the control environment within pensions administration in the current financial year. The 2021/22 audit of pensions administration will comprise 90 days of audit work, with specific targeted reviews taking place between quarters 2 and 4, including following up on the agreed actions from this latest audit. The results of this work will be reported to Audit and Governance Committee in due course.

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Payroll (20/21)

1.47   As a key financial system and the council's largest single operational cost, the Payroll system is audited annually. The purpose of the audit was to provide assurance that key controls were in place to meet the following control objectives:

- Starters were properly approved, and pay was calculated and paid from the correct date;
- Leavers were removed from the Payroll in a timely manner and paid to the correct date;
- Permanent variations to pay were approved, calculated, and paid from the correct date;
- Pay-runs and BACS transmissions were correct and authorised;
- Payroll data was regularly reconciled to the general ledger;
- Temporary payments (including additional hours, expense claims and payment to casual staff) were correctly authorised prior to processing; and
- Changes to system data were reviewed, input accurately and authorised.

1.48   Based on the work carried out, we can confirm that key controls were operating as expected within the system, principally:

- Testing on the new-starter process (an interface between the hiring management system, Tribepad, and the payroll system) provided assurance that the process operated as expected;
- There was a clear separation of duties between the hiring officer and officers responsible for setting up payroll records;
- A review of monthly processes found that the payroll was actioned in line with set deadlines, with a clear separation of duties in place between administration of the payroll file and processing of the subsequent BACS payment;
- A review of a sample of payroll exception reports, along with a review of recent pay adjustments, provided assurance that any adjustments to pay were subject to review and appropriate authorisation;
- The SAP payroll solution used by the authority was configured to take account of any adjustments to tax rates and other central government charges. The service had implemented a 'robot' to administer certain payments to third parties, such as HMRC, which was also operating as expected.

1.49   However, some areas for further improvement in control were identified, for which appropriate actions were agreed with management. These related to a single instance of an input error that had resulted in an overpayment to an employee, and payroll suspense accounts that still included historic balances relating to previous years, though not of significant financial value. We also identified examples of significant delay in leaver forms for bank staff being submitted by service managers.

1.50   A review of the implementation of agreed actions from our 2019-20 audit identified that work towards addressing some low-risk control weaknesses (principally the drafting of system procedure notes and work instructions) had been deferred until the new ERP system is

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introduced later in 2020. Given the low staff turnover in year, this seems a reasonable decision with the new system imminent, and our next audit will review the position again.

1.51   As a result of our audit, we were able to give Reasonable Assurance over the control environment, agreeing three actions (two medium priority, one low priority) with management to secure improvements.

Children's Services Data Integrity (20/21)

1.52   It is important for organisations to maintain the accuracy and completeness of data over its entire life cycle. In addition to data assisting in the decision-making process, the integrity of the data held by services is pivotal for benchmarking to ensure insightful reporting for value for money and wider management purposes.

1.53   The scope of our audit focused on the arrangements for the collection and interpretation of key data within Children, Families and Lifelong Learning (CFL) that was used for planning and modelling of future service provision and resourcing. Specifically, we sought to provide assurance that key controls were in place to meet the following objectives:
- Clear roles and responsibilities were in place to ensure the accountability for data quality;
- Processes and procedures were in place to ensure the accuracy and reliability of data provided to management to inform decision-making;
- Robust systems were in place to allow for the accurate capture and collection of data; and
- Effective training was available to individuals to assist in managing the integrity of data held.

1.54   We identified that CFL has data owners who were responsible for the quality of data used within service systems. There was training that covered the importance of data quality and, for some teams, there were data officers who were the first point of contact for any data queries.

1.55   There were appropriate processes in place to produce accurate management reports/dashboards (using the tool Tableau). Procedures were also in place to ensure that reports were accurate and tested before being published and used to inform decisions. Reports were being produced directly from EMS for the team's own performance management needs.

1.56   Our review confirmed that there were robust training procedures and support available to ensure all users were using the systems effectively. All new users were subject to induction training although in some cases, instead of formal training there had been 'peer to peer' training as a knowledge transfer process, which could potentially lead to inconsistent practices being passed between members of staff.

1.57   Systems were found to be in place to accurately capture data, with an embedded quality control process. However, within some services there were no systematic quality control reviews when cases were being transferred and/or when data was being input on behalf of someone else.

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1.58   Our review identified that whilst the majority of the service had officers responsible for data ownership, some teams had no clear owner of data, and no one was overseeing the quality of data within the system. We have agreed actions to address this issue.

1.59   Overall, we were able to give an opinion of Reasonable Assurance following this review, and agreed three actions (one medium priority, two low priority) with management to secure an improvement to the current procedures.

IT Asset Management During COVID-19

1.60   The COVID pandemic placed significant demands on authorities to provide IT assets to enable staff to work remotely. In many cases, these staff were office-based prior to the pandemic, so IT departments have had to respond by providing mobile devices (laptops and mobile phones) as well as other peripheral items such as monitors and mice, whilst supporting Display Screen Equipment (DSE) requirements.

1.61   The objective of our audit was to provide assurance that key controls were in place and operating as expected to support effective ICT asset management during remote working arrangements, specifically that:
- Governance arrangements were in place for the procurement of hardware assets;
- There were recording and monitoring arrangements in place for all IT hardware assets, including those held away from an officer's main place of work;
- IT assets were recovered in a timely manner when no longer required, with records of any transfers being maintained; and
- Appropriate security arrangements were in place for the storage of hardware assets.

1.62   Our audit identified that the council had effective controls in place for the procurement of hardware assets through its XMA project. The council had robust controls for the recording and monitoring of hardware assets, including laptops, iPhones, and IT Peripherals. Assets that were rolled-out as part of the pandemic response were found to be routinely cross-checked and recorded onto the council's IT asset register.

1.63   There were sufficient security arrangements in place for the storage of hardware assets. Large amounts of asset stock had been relocated to secure storage at different sites across the county for easier accessibility and distribution. We confirmed that only authorised officers had access to these asset stores.

1.64   Under these new working arrangements, monitoring of asset ownership by IT&D engineers had been paused. While evidence of 'spot-checks' on ownership was provided to us, the lack of regular monitoring reduced the possibility for management to have sufficient understanding regarding the location of all assets.

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1.65   We were able to give Reasonable Assurance over the control environment in place and agreed one medium priority action with management to address the weaknesses identified above.

Other Audit Activity

1.66   Advice and support continues to be provided to the Your Fund Surrey team, where up to £100m in grants will be awarded to local communities over the next five years to spend on projects that improve the local area. The application process has been reviewed to ensure that the information and evidence captured at application is sufficient, and that the terms and declaration allow for anti-fraud background checks to be conducted where necessary. The Counter Fraud Team will continue to work with the service to identify and robustly investigate any suspicious applications.

Grant Claim Certification

1.67   During quarter one, the following grant claims have been successfully certified by Internal Audit in accordance with Government and/or EU grant requirements:
- Home to School Transport Additional Funding grant (COVID-19) - £3.9m;
- Travel Demand Management grant (COVID-19) - £682k;
- Troubled Families grant (latest cohort) - £98k;
- Public Health PrEP (HIV) grant - £155k received, £30k spent in year;
- Interreg (EU) Digi-Tourism grant stage 1, semester 6 - €25k (circa £22k).

2. Counter Fraud and Investigation Activities

2.1   Internal Audit deliver both reactive and proactive counter fraud services across the Orbis partnership. Work to date has focused on the following areas:

National Fraud Initiative (NFI) Exercise

2.2   The results from the latest National Fraud Initiative were received on 31 January 2021. Internal Audit has continued to liaise with council services to ensure that matches are reviewed and processed. To date, attention has focused on concessionary passes: 7,260 pass holders have been identified as deceased, and the passes cancelled. A further 621 cases are being reviewed.

Counter Fraud Policies

2.3   Each Orbis partner has in place a Counter Fraud Strategy that sets out their commitment to preventing, detecting and deterring fraud. The current Counter Fraud Strategy was approved by Audit and Governance Committee on 22 May 2020. Internal Audit are currently reviewing and

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updating the individual sovereign strategies for each Orbis partner, which will be presented to Audit Committee in September.

Fraud Risk Assessments

2.4   Fraud risk assessments are regularly reviewed to ensure that the current fraud threat for the council has been considered and appropriate mitigating actions identified. We have updated the risk assessment to include new and emerging threats arising as a result of the COVID-19 pandemic. This includes potential threats to payroll, staff frauds relating to home working and cyber-crime.

Fraud Response Plans

2.5   The Fraud Response Plans take into consideration the results of the fraud risk assessments and emerging trends across the public sector in order to provide a proactive counter fraud programme.

Fraud Awareness

2.6   Internal Audit has worked with the Blue Badge Team Manager to deliver fraud awareness training, and to develop a Misuse Response Plan to enable the team to respond in the most appropriate way to any allegations of fraud or misuse. In addition, we continue to monitor intelligence community alerts and the latest fraud bulletin is on the council's intranet.

Reactive Counter Fraud Work - Summary of Completed Investigations

Safeguarding Concern

2.7   Internal Audit provided Adult Social Care with advice and support in writing a witness statement in respect of a safeguarding concern that has been reported to the police.

3.   Action Tracking

3.1   All high priority actions agreed with management as part of individual audit reviews are subject to action tracking. All high-priority actions due to be implemented by management by the end of quarter two had at least been partially implemented.

3.2   High priority actions relating to the past audit of Surveillance Cameras remain a work in progress in terms of their implementation, with revised dates for this agreed with management. Our follow-up audit of this Partial Assurance audit is scheduled for quarter three and we will report our findings to this committee in due course.

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3.3   We are currently engaged in follow-up audits of Local Enterprise Partnerships, and of the Officer Code of Conduct, both previously Partial Assurance audits. Once these audits are completed, we will report the outcome to this Committee as part of our quarterly progress reporting cycle.

4.   Amendments to the Audit Plan

4.1   In accordance with proper professional practice, the Internal Audit plan for the year was kept under regular review to ensure that the service continued to focus its resources in the highest priority areas based on an assessment of risk. Through discussions with management, the following reviews were added to the original audit plan during the year:

Planned Audit	Rationale for Addition
Land & Property project governance arrangements	This audit is to review the governance arrangements in place for a particular capital project being managed within Land & Property to provide assurance over the arrangements in place for managing potential conflicts of interest.
Department for Work and Pensions (DWP) Searchlight system	The DWP has written to local authorities for support in addressing an upward trend in the number of suspected data breaches involving inappropriate access by council staff to Searchlight system. This system contains sensitive personal customer data for the DWP and HMRC.

4.2   All of the new additions to the plan have been resourced through available contingencies.

4.3   Changes to the plan have been made on the basis of risk prioritisation and/or as a result of developments within the service areas concerned requiring a rescheduling of audits. In this regard there has been one audit cancelled from the plan, with the Government delaying the certification requirement for their COVID-19 Test and Trace grant until financial year 2022/23.

5.   Internal Audit Performance

5.1   In addition to the annual assessment of internal audit effectiveness against Public Sector Internal Audit Standards (PSIAS), the performance of the service is monitored on an ongoing basis against a set up agreed key performance indicators as set out in the following table:

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Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Quality	Annual Audit Plan agreed by Audit Committee	By end April	G	Approved by Audit Committee on 23 March 2021
	Annual Audit Report and Opinion	By end July	G	2019/20 Annual Report and Opinion approved by Committee on 18 June 2021
	Customer Satisfaction Levels	90% satisfied	G	100% satisfaction for surveys received in the period
Productivity and Process Efficiency	Audit Plan – completion to draft report stage	90%	G	We have achieved delivery of 31.5% of the annual plan to draft report stage (pro-rata target 22.5%)
Compliance with Professional Standards	Public Sector Internal Audit Standards	Conforms	G	January 2018 – External assessment by the South West Audit Partnership gave an opinion of 'Generally Conforms' – the highest of three possible rankings July 2021 - Internal Self-Assessment completed, no major areas of non-compliance with PSIAS identified. June 2021 - Internal Quality Review completed, no major areas of non-compliance with our own processes identified.
	Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures and Investigations Act	Conforms	G	No evidence of non-compliance identified
Outcome and degree of influence	Implementation of management actions agreed in response to audit findings	95% for high priority agreed actions	G	100%

Aspect of Service	Orbis IA Performance Indicator	Target	RAG Score	Actual Performance
Our staff	Professionally Qualified/Accredited	80%	G	91%[1]

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[1] Includes staff who are part-qualified and those in professional training

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Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Reasonable Assurance	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
Partial Assurance	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
Minimal Assurance	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

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